



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

20 Granite 0556 Philipsburg K-12 Schools

0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,324,595.10	1,324,595.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,367.08	60,367.08	0.00	0.00	0.00	0.00
22XX Educational Media Services	15,353.82	15,353.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,808.96	85,808.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,575.25	114,575.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,449.08	10,551.06	74,898.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,476.48	243,538.28	0.00	2,938.20	0.00	0.00
27XX Student Transportation Services	141,549.08	141,549.08	0.00	0.00	0.00	0.00
31XX Food Services	133,615.26	133,615.26	0.00	0.00	0.00	0.00
33XX Community Services	139,149.97	139,149.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,954.42	5,954.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,661.66	100,661.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,109.00	0.00	0.00	17,109.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	35,108.78	0.00	0.00	0.00	35,108.78	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,801.67	0.00	0.00	6,801.67	0.00	0.00
Totals	2,512,575.61	2,375,719.94	74,898.02	26,848.87	35,108.78	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,512,575.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0416 Philipsburg K-12 Schools	Indirect/Direct	74,898.02 / 2,375,719.94	3.15%				
Line B Preliminary Indirect Cost Rates		LE		2013	2014	2015	2016	2017
		0416 Philipsburg K-12 Schools		0.0237	0.0241	0.0241	0.0245	3.15%
Line C Approved Indirect Cost Rates		LE		2013	2014	2015	2016	2017
		0416 Philipsburg K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2013	2014	2015	2016	2017
		0416 Philipsburg K-12 Schools		0.0237	0.0241	0.0241	0.0245	
Line E Five Year Average with 5% Discount		LE					2017	LE Reclaasified Rate
		0416 Philipsburg K-12 Schools					2.43%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0556 Philipsburg K-12 Schools		Your Preliminary Rate by School System (SS) is:				2.43%	
			This same rate is applied to both EL and HS in the same SS					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

20 Granite 0558 Hall Elementary

0418 Hall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	176,144.58	169,703.13	0.00	6,441.45	0.00	0.00
23XX Support Services - General Administration	1,317.30	1,317.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,205.05	1,205.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,741.07	0.00	16,741.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,048.09	45,048.09	0.00	0.00	0.00	0.00
31XX Food Services	1,381.36	1,381.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,432.20	0.00	0.00	8,432.20	0.00	0.00
Totals	250,269.65	218,654.93	16,741.07	14,873.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	250,269.65					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0418 Hall Elem	Indirect/Direct	16,741.07 / 218,654.93	7.66%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0418 Hall Elem	0.0403	0.0533	0.0607	0.0616	7.66%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0418 Hall Elem	0.0403	0.0533	0.0607	0.0616	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0418 Hall Elem			5.56%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0558 Hall Elementary	Your Preliminary Rate by School System (SS) is:	5.56%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

20 Granite 0559 Drummond Public Schools

0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	690,167.90	690,167.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,818.57	16,818.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,930.60	4,930.60	0.00	0.00	0.00	0.00
222X Educational Media Services	11,293.15	11,293.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,680.17	43,680.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,729.34	73,729.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,211.87	6,936.97	23,274.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,703.93	92,703.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,101.35	58,101.35	0.00	0.00	0.00	0.00
31XX Food Services	93,189.98	93,189.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	191.88	191.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,215.64	19,215.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,291.98	0.00	0.00	1,291.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,037.22	0.00	0.00	8,037.22	0.00	0.00
Totals	1,143,563.58	1,110,959.48	23,274.90	9,329.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,143,563.58					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

20 Granite 0559 Drummond Public Schools

0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	411,401.84	378,821.94	0.00	32,579.90	0.00	0.00
21XX Support Services - Students	6,693.12	6,693.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,938.37	3,938.37	0.00	0.00	0.00	0.00
222X Educational Media Services	9,930.99	9,930.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,424.04	108,424.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,936.81	33,936.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,160.87	1,702.21	25,458.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,365.89	150,365.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,383.28	79,383.28	0.00	0.00	0.00	0.00
31XX Food Services	17,616.55	17,616.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,895.19	3,895.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,170.78	84,170.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,937.97	0.00	0.00	1,937.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,678.61	0.00	0.00	5,678.61	0.00	0.00
Totals	944,534.31	878,879.17	25,458.66	40,196.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	944,534.31					

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	LE 0419 Drummond Elem	Indirect/Direct	23,274.90 / 1,110,959.48	2.10%				
	LE 0420 Drummond H S	Indirect/Direct	25,458.66 / 878,879.17	2.90%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0419 Drummond Elem			0.0231	0.0221	0.0225	0.0225	2.10%
	0420 Drummond H S			0.0231	0.0221	0.0225	0.0225	2.90%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0419 Drummond Elem			0.0231	0.0000	0.0000	0.0000	
	0420 Drummond H S			0.0231	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0419 Drummond Elem			0.0231	0.0221	0.0225	0.0225	
	0420 Drummond H S			0.0231	0.0221	0.0225	0.0225	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0419 Drummond Elem						2.11%	
	0420 Drummond H S						2.26%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0559 Drummond Public Schools		Your Preliminary Rate by School System (SS) is:				2.19%	
			This same rate is applied to both EL and HS in the same SS					

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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